

RINGKASAN

Pengaruh Tingkat Aktivitas, Kualifikasi Komite Audit, dan Intervensi Manajemen Terhadap Efektifitas Hubungan Komite Audit dan Auditor Eksternal dalam Audit Umum Laporan Keuangan Perusahaan Publik

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Mengemukakan kewajiban untuk mengangkat dan membentuk komisaris independen dan komite audit pada tiga tahun belakangan ini adalah sebagai akibat dari lemahnya mekanisme pengawasan dalam perusahaan. Fenomena ini tidak hanya terjadi di negara-negara dengan pasar modal yang sudah maju seperti Amerika, tapi juga terjadi di Indonesia. Hal ini ditunjukkan oleh semakin banyaknya perusahaan-perusahaan baik milik pemerintah / BUMN maupun swasta yang gagal di dalam mengelola perusahaannya (*corporate failure*). Kegagalan di dalam mengelola perusahaan juga berdampak pada buruknya akuntabilitas dan transparansi pelaporan keuangan perusahaan tersebut, walaupun laporan keuangan perusahaan tersebut telah melalui proses audit dari kantor akuntan publik. *Corporate failure* juga tidak lepas dari peranan akuntan publik di dalam menjamin laporan keuangan yang di peruntukkan untuk berbagai kepentingan para penggunanya.

Oleh karena, terdapat benang merah antara peran komite audit dan fungsi akuntan publik di dalam menjaga mutu laporan keuangan, adalah menjadi penting untuk memperhatikan hal-hal apa saja yang dapat meningkatkan hubungan antara komite audit dan auditor eksternal agar kerjasama tersebut berjalan efektif dan mampu mencapai apa yang menjadi tujuan dari hubungan tersebut. Terdapat tiga variabel yaitu : tingkat aktivitas, kualifikasi komite audit, dan intervensi manajemen yang diuji pengaruh dan arah hubungannya terhadap efektifitas hubungan komite audit dan auditor eksternal. Konteks efektifitas hubungan pada penelitian ini adalah keberhasilan mencapai tujuan bersama yaitu, menjaga mutu laporan keuangan hasil audit yang sesuai dengan SFAC No. 2.

Berdasarkan pengujian model regresinya, hasil penelitian ini menunjukkan bahwa kualifikasi komite audit dan intervensi manajemen berpengaruh signifikan terhadap efektifitas hubungan komite audit dan auditor eksternal. Namun, dilihat dari arah hubungan antar variabelnya diketahui bahwa hanya variabel kualifikasi komite audit saja yang menunjukkan hubungan positif dengan efektifitas hubungan tersebut. Sedangkan, intervensi manajemen berkebalikan tanda dengan prediksinya yaitu hubungan yang negatif. Sedangkan, arah temuan penelitian ini adalah positif. Respon positif dari para responden cenderung didasari oleh pertimbangan-pertimbangan sebagai berikut : 1). Kondisi realitas struktur kepemilikan perusahaan publik di Indonesia masih didominasi atau terkonsentrasi pada kalangan keluarga pendiri perusahaan, 2). Belum adanya pemisahan yang jelas antara kepemilikan dan kontrol perusahaan yang terdaftar di BEJ sehingga manajemen perusahaan ada dalam kendali pemilik mayoritas tersebut, dan 3). Teori keagenan dibangun di negara yang kondisi pasar modalnya sudah maju dibandingkan dengan Indonesia, dan secara historis mempunyai latar belakang budaya masyarakat yang berbeda.

Tingkat aktivitas tidak berpengaruh signifikan terhadap efektifitas hubungan komite audit dan auditor eksternal. Hal ini menunjukkan bahwa komite audit pada perusahaan-perusahaan publik di Indonesia, saat ini belum berperan secara efektif (Sidharta et al., 2005). Penyebabnya adalah pertama, keterbatasan pada implementasi kewenangan (*authority*) komite audit sebagai pemegang delegasi fungsi pengawasan dari dewan komisaris; kedua, hasil penelitian Cipto (2005) juga diketahui bahwa masih banyak komite audit belum memiliki pedoman kerja komite audit (*audit committee charter*) dengan alasan bahwa pedoman kerja tersebut bersifat teknis dan dapat digantikan dengan KEP-29/PM/2004. Padahal keberadaan pedoman kerja komite audit berdasarkan fungsinya akan dapat memperjelas kewenangan dan hubungan kerja antara komite audit dengan pihak lainnya; dan terakhir, aktifitas (*efforts*) yang ditunjukkan oleh komitmen serta kemauan dari anggota komite audit untuk bekerja sesuai dengan perannya.

Kesimpulannya, untuk menghasilkan hubungan yang efektif antara komite audit dan auditor eksternal dalam proses audit umum laporan keuangan sudah saatnya dibutuhkan perhatian lebih pada tingkat aktivitas yang ditunjukkan oleh kewenangan komite audit untuk dapat aktif terlibat proses audit, walaupun saat ini di Indonesia belum merupakan variabel penentu efektifitas hubungan KA dan AE. Kriteria dan kemampuan komite audit secara empiris terbukti merupakan pendukung kelancaran dari hubungan tersebut, dan terakhir untuk intervensi manajemen adalah besar pengaruhnya terhadap efektifitas, tapi perlu juga diperhatikan kondisi-kondisi yang menyebabkan perbedaan perilaku pihak-pihak yang terkait dalam hubungan tersebut, akibat indikator intervensi manajemen.

Penelitian ini memiliki keterbatasan dalam hal sampel responden, tidak mengikutsertakan komite audit dalam penelitian, masih lemahnya model regresi yang ditunjukkan oleh hasil pengujian koefisien determinasi (R^2) yang hanya sebesar 45,4%, sisanya 54,6% dipengaruhi oleh variabel lain diluar model, dan fokus pembahasan hanya pada efektifitas hubungan dalam proses audit eksternal, sehingga kesimpulan yang diambil dalam penelitian ini harus dilihat dalam konteks keterbatasan tersebut.

SUMMARY

Activity Level Influences, Audit Committee Qualification, and Management Intervention Towards Audit Committee Relation Effectiveness and External Auditor in The Public Company Financial Report

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The appearance of the obligation to rise and form independent commissioner and audit committee in this three years nowadays is as the effect of control mechanism lower in the company. This phenomenon does not only happen in the countries with the stock market which has been improved like America, but also happen in Indonesia. This is shown by some companies as well as owned by government / BUMN or non government that gets failure in managing their company (*corporate failure*). Failure in managing company also has effect in the bad accountability and the transparency of company financial report, although the company financial report has passed audit process from public accountant office. *Corporate Failure* is not also out of public accountant role in giving-assurance of the financial report that is applied for some importance the users.

So that, there is red thread between audit committee role and public accountant role in maintaining financial report quality, become important to pay attention to things whatever is it that can raise relation between audit committee and external auditor for the cooperation can effectively operated and can reach what will be target of the relation. There are three variables they are; activity level, audit committee qualification, and management intervention that is examined the effect and relation direction towards audit committee relation effectiveness and external auditor. Effectiveness relation context in this research is success to reach together target that is, maintaining financial report quality of audit result that is appropriate with SFAC No. 2.

Based on regression model examination, this research result shows that audit committee qualification and management intervention has significant influences towards audit committee relation effectiveness and external auditor. Yet, viewed from relation direction between the variable is known that just audit committee qualification variable that shows positive relation with the relation effectiveness. Besides, management intervention has contrary sign with the prediction that is negative relation. Besides, discovery direction of this research is positive. Positive response from respondents tend to be based on following considerations : 1) Reality condition of public company ownership structure in Indonesia is still dominated or concentrate on the company founder families, 2) there has not been existed clear separation between ownership and company control which is registered in BEJ so that the company management exists on the owner control majority, 3) Agency theory is developed in the country where the stock market condition has been improved compared with Indonesia, and historically has different society cultural background.

Activity level does not have influences towards audit committee relation effectiveness and external auditor. This case shows that audit committee on the public companies in Indonesia, has not have role effectively (Sidharta et al.,

2005). The causes is first, the limitation of audit committee authority implementation as the control function delegation holder from commissioner council; the second, the research result of Cipto (2005) also known that still many audit committees have not had audit committee work direction (*audit committee charter*) with the reason that the work direction is technical and can be changed by KEP – 29 / PM / 2004. Yet the existence of the audit committee work direction is based on the function will be able to make the authority clear and work relation between audit committee with another side; and last, activity (*efforts*) that is shown on the commitment and the desire from audit committee member to work as the role.

The conclusion, to get effective relation result between audit committee and external auditor in general financial report audit process it is time to pay attention more in the activity level that is shown by audit committee authority to make active and involved in audit process, although presently in Indonesia has not been determinant variable of KA and AE relation effectiveness. The criteria and audit committee ability empirically proved is a fluency supporter from the relation, and last for management intervention has high influences towards effectiveness, but also need to pay attention conditions that causes differences attitudes some sides that is related in the relation, cause of management intervention indicator.

This research has limitation in respondent sample matter, does not participate audit committee in the research, still weak the regression model that is shown by determination coefficient examination result (R^2) that only 45.4 %, 54.6 % remain is influenced by another variable out of model, and discussion focus is only on relation effectiveness in external audit process, so that the conclusion that is taken in this research must be viewed in the limitation context.

ABSTRACT

Activity Level Influences, Audit Committee Qualification, and Management Intervention Towards Audit Committee Relation Effectiveness and External Auditor in The Public Company Financial Report

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This research gives empirical proves about influences and relation direction between variable from activity level, audit committee qualification, and management intervention towards audit committee relation effectiveness and external auditor, based on manager auditor and supervisor / auditor senior research result on KAP FAPM that has fulfilled sample selection criteria of this research.

This research discovery result is known that audit committee qualification has significant influence and positive towards audit committee relation effectiveness and external auditor. Management intervention also has significant influences to the relation effectiveness, but the relation direction is on the sign contrary or positive to the first prediction. Positive response from the respondents tends to be based on the following consideration : 1) Reality condition of public company ownership structure in Indonesia is still dominated or concentrate on the company founder families, 2) there has not been existed clear separation between ownership and company control which is registered in BEJ so that the company management exists on the owner control majority, 3) Agency theory is developed in the country where the stock market condition has been improved compared with Indonesia, and historically has different society cultural background.

Besides activity level does not have influences towards audit committee relation effectiveness and external auditor. This case shows that audit committee on the public companies in Indonesia, has not have role effectively (Sidharta et al., 2005). The causes is first, the limitation of audit committee authority implementation as the control function delegation holder from commissioner council; the second, the research result of Cipto (2005) also known that still many audit committees have not had audit committee work direction (*audit committee charter*) with the reason that the work direction is technical and can be changed by KEP – 29 / PM / 2004. Yet the existence of the audit committee work direction is based on the function will be able to make the authority clear and work relation between audit committee with another side; and last, activity (*efforts*) that is shown on the commitment and the desire from audit committee member to work as the role.

Key Words : Activity Level, Audit Committee Qualification, Management Intervention, Audit Committee Relation Effectiveness and External Auditor, Agency Theory, General Audit Process,.